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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

IN RE MICHAEL HOWARD LILLIGH AND) Case No.: 12-48816-RLE13
STEFANIE JUDITH LILLIGH,) CHAPTER 13
,) MOTION FOR RECONSIDERATION OF
) ORDERS DENYING DEBTORS MOTIONS
Debtors.) TO VALUE REAL AND PERSONAL
) PROPERTY COLLATERAL OF THE
) INTERNAL REVENUE SERVICE AND
) CALIFORNIA FRANCHISE TAX BOARD
)

The Debtors, Michael Howard Lilligh and Stefanie Judith Lilligh, by and through their attorney of record, hereby motion the Court to reconsider its orders denying the Debtors motions to value collateral in light of the BAP decision in In Re Chagolla, BAP NC-15-1142, Order Filed February 2, 2016., NC-15-1142 (copy attached hereto as Exhibit A). In reaching its decision to deny the Debtors' motions to value, the Court held that because the property being valued had reverted upon confirmation to the Debtors, the property could not currently be valued under section 506(a).

The BAP decision in In Re Chagolla above appears to reach the opposite conclusion with respect to the ability of collateral to be valued under Section 506 even if it had previously reverted to the Debtor. The motion to value at issue in that case was filed not only after the property had reverted with the Debtors upon confirmation but even after the plan was completed and the Debtors received a discharge. Attached as Exhibit B is a copy of the plan confirmed in that case which contained the same re-vesting language as the one in this case.

1 While the Debtors concede that there is a split in authority as to whether BAP
2 decisions are binding upon Bankruptcy Courts, there is a consensus that such decisions should at
3 least be viewed as persuasive authority.

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5 Based on the above the Debtors request that the Court reconsider its orders denying the Debtors
6 motions to value the real and personal property collateral of the Internal Revenue Service and
7 California Franchise Tax Board.

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9 Respectfully Submitted,

10 Dated: September 26, 2017

/s/ Eric M. Nixdorf
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